COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

FISCAL NOTE

<u>L.R. No.</u>: 1759-01 <u>Type</u>: Original

Subject: Telecommunications; Taxation and Revenue - General; Business and Commerce;

Lenses - Miscellaneous

Bill Summary: This proposal changes provisions relating to municipal

telecommunications business license taxes.

State Fiscal Highlights

• No direct fiscal impact on the state is anticipated.

Local Fiscal Highlights

• No direct fiscal impact on local political subdivisions is anticipated.

Fiscal Analysis

Officials at the Office of the State Courts Administrator, the State Tax Commission, the Department of Revenue, the Office of the State Auditor and the Department of Economic Development each assume no fiscal impact to their respective agencies from this proposal.

Officials at the **Platte County Board of Election Commission** assume no fiscal impact from this proposal.

There could be a direct fiscal impact to small businesses from this proposal. Also, this legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

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Mickey Wilson, CPA Director March 10, 2015 Ross Strope Assistant Director March 10, 2015